BUDGET 2006

Ministry of
Small Business and Revenue
and
Minister Responsible for Regulatory Reform

2006/07 – 2008/09
SERVICE PLAN

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Message from the Minister and Accountability Statement

The Ministry of Small Business and Revenue contributes to British Columbia's growth as an economic and business leader. The ministry is working to make British Columbia the friendliest jurisdiction in Canada for small business, furthering our government's Great Goal to lead the nation in job creation.

Our goal is to have a small business environment that focuses on streamlining and simplifying how business is done in British Columbia. In addition, we are committed to leading Canada in our ongoing government-wide regulatory reform initiative.

In October 2005, we established the permanent Small Business Roundtable as a platform to provide ongoing advice and input on issues and opportunities to ensure British Columbia's economy continues to grow. We will listen to the priorities of small businesses as the roundtable meets in communities throughout British Columbia.

Our ministry is committed to continually improving our reputation as a centre of excellence for customer service. In this regard, we first introduced the *Taxpayer Fairness and Service Code* in January 2005, and Phase 2 in October 2005. The *Taxpayer Fairness and Service Code* sets out taxpayers' rights to timely customer service, courtesy, respect and confidentiality in all their dealings with us. Phase 2 establishes service benchmarks against which we can accurately measure our customer service performance.

The *Taxpayer Fairness and Service Code* is the result of our working partnership with small business organizations across British Columbia, and reflects our staffs' commitment to excellence. I thank all those who have given their time, energy and ideas to improve our service delivery to British Columbians. We will continue our partnership with small business organizations to continually strive for improvement in our customer service.

The ministry continues to make progress in consolidating and improving revenue management, and developing innovative government revenue management strategies. The ministry's private sector alliance continues to bring new opportunities as revenue management functions are transitioned from other ministries. Together we are creating a centre of excellence for revenue management in government. Our goal of continuous improvement will benefit all British Columbians through the generation of revenues that pay for important government programs such as health care, education, transportation, and social services.

As Minister Responsible for Regulatory Reform, I will continue to encourage the development of a modern regulatory system to make it easier and more efficient for citizens to live, work, and operate businesses in British Columbia. We have exceeded our 2001 goal of removing one-third of regulatory requirements. We have reduced red tape by over

40 per cent, removing over 154,000 regulatory requirements. The goal is for citizens and small businesses to spend less time dealing with government, and more time on what's really important — making their businesses successful and creating more jobs. Regulations will continue to protect public health, safety and the environment, while being responsive to our ever-changing world.

I am pleased to see other jurisdictions across Canada taking note of our successful regulatory reform initiative. The government of Newfoundland and Labrador announced in August 2005 the launch of a Red Tape Reduction initiative based specifically on British Columbia's program. In addition, we understand Alberta and the Yukon are exploring regulatory reform options.

The Ministry of Small Business and Revenue 2006/07 - 2008/09 Service Plan was prepared under my direction in accordance with the *Budget Transparency and Accountability Act*. I am accountable for the basis on which the plan has been prepared. All material fiscal assumptions and policy decisions as of February 1, 2006 have been considered in preparing the plan and I am accountable for achieving its specific objectives.

Additionally, under the *Balanced Budget and Ministerial Accountability Act*, I am accountable for earning $214.7 million in gross revenue from audit and compliance-related activity in respect of revenues payable under enactments administered by the Minister of Small Business and Revenue.

Service Plans are important in guiding ministry decisions and communicating government priorities to British Columbians. I am pleased to present this plan on behalf of the Ministry of Small Business and Revenue. I am proud of the ministry's accomplishments and look forward to what we will achieve with our partners over the next three years.

Honourable Rick Thorpe
Minister of Small Business and Revenue
and Minister Responsible for Regulatory Reform

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February 1, 2006

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Ministry Overview

Purpose of Ministry

The Ministry of Small Business and Revenue was established in June of 2005. The ministry incorporates the tax administration and revenue management responsibilities of the former Ministry of Provincial Revenue, and areas of responsibility related to small business development, regulatory reform and provincial property assessment appeal processes from the former ministries of Small Business and Economic Development, and Sustainable Resource Management.

The ministry's mandate is to foster a competitive environment for small business[1] and investment in all regions of British Columbia, and provide a centre of excellence in the Province of British Columbia for tax administration and revenue management. The ministry is responsible for leading regulatory reform across government, and supporting the Province's property assessment processes. The ministry is committed to excellence in its customer service, providing all of its services to British Columbians in a fair, efficient and timely manner.

Small business plays a vital role in all areas of British Columbia's economy. In British Columbia, small business is responsible for a full 57 per cent of all private sector jobs, 26 per cent of provincial GDP and constitutes 98 per cent of all businesses in the province.[2] Working with other ministries, partners and the small business community, the ministry implements strategies and initiatives that support small business start-up and growth. The structure of the ministry creates opportunities for the development of programs and policies to allow small business in British Columbia to reach their full potential, and remove barriers for citizens and businesses interacting with government.

The revenues managed by the ministry amounted to $18.4 billion in 2004/05 or 56 per cent of all revenues received by the Province. These revenues support the provision of important government programs such as health care, education, transportation and social services. The ministry promotes voluntary compliance with the financial obligations resulting from the legislation it administers.[3]

The ministry provides revenue management services (account management, billing, payment and remittance processing and debt collection) to other ministries. The ministry also collects taxes and fees for local governments and other agencies. The ministry represents

[1] A small business has fewer than 50 employees or is operated by a person who is self-employed without paid help. Refer to Appendix A for definitions of terms used in this document.

[2] *Small Business Profile 2005: A profile of small business in British Columbia.* Western Diversification Canada, Small Business BC, BC Stats, Ministry of Small Business and Revenue. 2005.

[3] Refer to Appendix B for a list of legislation administered by the Ministry of Small Business and Revenue.

British Columbia in its relationship with the Canada Revenue Agency and the Canada Border Services Agency with respect to the taxation statutes they administer on behalf of the Province.[4] This ensures revenue due to the Province is identified and received in a timely manner.

The ministry continues to build a 'centre of excellence' for revenue management in government. Through its alliance with EDS Advanced Solutions Inc., the ministry will deliver the first phase of a consolidated revenue management system during 2006/07. The Ministry of Small Business and Revenue will work with other ministries on an ongoing basis to transition their revenue management functions to this centralized system. The revenue management system will streamline the way government collects revenue through improved business processes and technology, and will improve service to customers.[5]

Regulatory reform is a key component of the government's overall strategy to make British Columbia an economic and business leader. Over the last four years, the provincial government has successfully reduced the regulatory burden on British Columbians by over 40 per cent, eliminating more than 154,000 regulatory requirements. The ministry is responsible for leading regulatory reform across government, making it easier and more efficient for individuals, small business and industry to access government programs and services, and comply with regulations.

The ministry is committed to service excellence. This commitment is reflected in the *Taxpayer Fairness and Service Code*, which was developed in partnership with small business organizations across British Columbia.[6] The *Taxpayer Fairness and Service Code* details a taxpayer's right to timely customer service, courtesy, respect, fair treatment and confidentiality in all their dealings with the ministry. In October 2005, following consultation with small business organizations, the ministry introduced 12 service standards to measure its success in meeting the commitments set out in the *Taxpayer Fairness and Service Code*. A new performance measure has been included in this plan to report on the ministry's success in meeting these standards. Over time, the ministry plans to add to and improve these service standards based on consultation with the small business community and feedback from taxpayers.

To achieve its mandate, the ministry depends on the contributions and support of a wide range of partners including the business community, industry, local governments, and federal government agencies. Building effective relationships and partnerships is a key strategic focus for the ministry.

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[4] Refer to Appendix C for the British Columbia/Canada Revenue Agency Work Plan Summary.

[5] View the Revenue Management Project Summary Report online at http://www.sbr.gov.bc.ca/rmp_summary_report.pdf.

[6] For more information on the *Taxpayer Fairness and Service Code*, view online at http://www.sbr.gov.bc.ca/fairness/. Partner organizations include the Canadian Federation of Independent Business, British Columbia Chamber of Commerce, Retail Merchants' Association of British Columbia, Retail Council of Canada, Institute of Chartered Accountants of British Columbia and Sales Tax Practitioners Liaison Committee.

The ministry's net budget or voted appropriation is $45.2 million. Gross expenditures are expected to be approximately $153.4 million. Of this amount, $108.2 million is expected to be recovered from external and internal sources.

Vision, Mission and Values

Vision

Support the prosperity of British Columbians through small business growth, effective tax administration and revenue management, and a responsible regulatory system.

Mission

The ministry's purpose is to:

- Work in partnership to promote the success of the small business sector.
- Identify and collect provincial revenue to support government programs and services.
- Continue regulatory reform to improve government programs and services.

Values

The ministry's values guide the organization and its employees in conducting the business of the ministry and achieving ministry goals. The values of the ministry are reflected in the fairness and customer service principles detailed in the *Taxpayer Fairness and Service Code*. The ministry also adheres to the core values of government — integrity, fiscal responsibility, accountability, respect and choice.[7] The following demonstrates how the ministry ensures its core values are carried into its daily operations.

Values	***Philosophy***
Customer Service	• We are committed to customer service excellence through responsive, courteous, fair and respectful treatment, and the protection of privacy and confidentiality.
Accountability	• We are committed to serving the public interest, and measuring and reporting on our performance.
Partnership	• We build and support partnerships with organizations, customers and stakeholders to achieve results.
Professionalism	• We act with integrity, consistency and transparency, and maintain high corporate and personal standards.

[7] Government's core values are: *integrity* — to make decisions in a manner that is consistent, professional, fair, transparent and balanced; *fiscal responsibility* — to implement affordable public policies; *accountability* — to enhance efficiency, effectiveness and the credibility of government; *respect* — to treat all citizens equitably, compassionately and respectfully; and *choice* — to afford citizens the opportunity to exercise self-determination.

Strategic Context

The ministry has developed the Service Plan within the context of government priorities, and both internal and external factors that affect the ministry's ability to meet its goals and objectives. The ministry assesses its risks and opportunities as part of its strategic and operational planning processes, and identifies strategies to support the achievement of goals and objectives.

The ministry's key risks and opportunities are presented below.

External Risks and Opportunities

Provincial economy — The impact of the national and global economy on the provincial economic environment directly affects the ministry's success in revenue and debt collection. Strong economic growth presents opportunity for increased revenue generation, both through new revenues, and increased revenue and debt collection resulting from increased voluntary compliance. Slower economic growth could have a negative impact on revenue generation. The ministry focuses on supporting voluntary compliance with financial obligations through information, education and outreach activities.

Business environment — Provincial tax legislation and policy, and the regulatory environment influence the competitiveness of the province's investment climate compared to other jurisdictions. Recent research indicates the ability to easily identify, understand and comply with necessary regulations can be a determining factor in where a business decides to locate.[8] The ministry will work to ensure the tax regime remains current and customer-centred, and will streamline and simplify the regulatory environment to assist in maintaining the competitiveness of the province as a place to live, do business and create jobs. Tax and regulatory reform will become increasingly important factors in encouraging investment in the province.

Partnerships — The ministry works with a range of partners to ensure the successful delivery of ministry services and to realize ministry goals. The ministry will maintain and build partnerships with the small business community, industry and other levels of government, and will jointly develop and implement strategies and tools to support the delivery of ministry services.

Changing legislation and policy — The ministry collects revenues on behalf of a wide variety of client ministries, agencies, local governments and local service areas. The policy decisions made by these organizations may have an impact on ministry activities and

[8] *Enhancing Economic Competitiveness Through e-Government.* Deloitte Touche Tohmatsu. 2003.

the revenue the ministry administers. The ministry must remain adaptable to consequent changes to the collectability of accounts receivable.

Voluntary compliance with financial obligations — The willingness of taxpayers to voluntarily meet their financial obligations is the foundation of the tax system in British Columbia. Their willingness is impacted by a wide variety of factors, both within and outside the ministry's control. A key factor within the ministry's control is the quality and accessibility of information, education and outreach activities to help British Columbians' better understand their financial entitlements and obligations. The ministry is expanding online access to information, and providing payment options to make it as easy as possible for individuals and businesses to comply with obligations.

Customer expectations — British Columbians expect their government to provide timely, high quality, responsive, professional customer service, easy access to information, and to engage in mutually beneficial, collaborative relationships. Recognizing this, the ministry has worked to build a relationship with British Columbians based on the fairness and customer service principles formalized in the *Taxpayer Fairness and Service Code*. The ministry has established consultative processes to provide effective forums to hear directly from customers (for example, the Small Business Roundtable, the Revenue Programs Advisory Committee[9] and the British Columbia Provincial Sales Tax review consultations).[10]

Internal Risks and Opportunities

Demographics and skilled workforce — The ministry's success is dependent on its highly motivated and skilled employees. Recruitment and retention remain a challenge in a highly competitive market for certain professional positions. The ministry continues to strive to be an employer of choice within the public sector, and is committed to establishing a culture of excellence and learning, encouraging staff development and retention. The current demographics of the workforce show many employees will soon be approaching retirement age. This may result in increased retirement rates, knowledge retention issues and the challenge of recruiting for key organizational positions. This reality requires new strategies for attracting, training and retaining employees.

Citizen-centred service delivery — The ministry continues to focus on initiatives supporting citizen-centred service delivery, reviewing existing and new programs to identify service enhancements. The ministry is working to ensure public information is provided in plain language and is responsive to the diverse information needs of its customers.

[9] The Revenue Programs Advisory Committee is a forum for stakeholders' and taxpayers' input regarding taxation issues.

[10] The websites, http://www.smallbusinessroundtable.ca and http://www.sbr.gov.bc.ca/PSTReview/index.htm, allow members of the public to submit their ideas or comments online to the Small Business Roundtable or to the British Columbia Provincial Sales Tax review consultations. The sites include information about the consultation processes, latest news, and meeting schedules, locations and highlights.

For example, the ministry is developing information that is specific and targeted to the particular needs of a given industry. The ministry will implement a new citizen-centred regulatory reform process across government that will streamline and simplify access to government programs and services for individuals, small business and industry. For more information on the ministry's citizen-centred service delivery initiatives, refer to page 33.

Ministry capacity — To enhance business and service capacity, the ministry has entered into an alliance with EDS Advanced Solutions Inc., to leverage private sector investment, expertise and technology, while transferring risk, to improve, consolidate and streamline revenue management processes across government.

Information technology and information management — The ministry's business relies on technology, and effective strategic planning and capital project selection and management. A key strategic focus of the ministry is the development of technological solutions and tools to meet current and future business needs, and mitigate business risks.

Regulatory streamlining and simplification — The ministry has significantly reduced the amount of information required from taxpayers making it easier, faster and more efficient to deal with government, while increasing ministry efficiency. The result is improved customer service. The ministry will continue to seek further opportunities to reduce regulatory requirements and improve regulatory quality.

Internal operations — The ministry continually reviews its internal operations and adopts best practices in its business administration. Enterprise risk management, strategic planning, project and performance management, and continuous improvement initiatives are key areas of focus to improve internal operations.

Core Business Areas

The ministry relies on five core business areas to achieve its goals and objectives, and deliver its services. The ministry's organizational structure supports the delivery of the services, programs and key initiatives of each core business area. Appendix D provides an overview of the ministry's organizational structure and primary responsibilities.

1. Small Business and Regulatory Reform

Small Business and Regulatory Reform is responsible for strategic leadership and cross government coordination of initiatives that contribute to small business growth and advance regulatory reform. This business area supports a permanent Small Business Roundtable.[11] The roundtable provides ongoing advice to government on issues facing the small business community, and strategies and possible actions that will support their continued success. Working with partners and stakeholders from all levels of government and in the private sector, this business area develops proposals and implements solutions to address impediments to small business success, and provides services, products and tools to support small business start-up and growth.

This business area is also responsible for developing and implementing the province's regulatory reform strategy. This includes providing advice and expertise to ministries to support the successful implementation of regulatory reform initiatives, maintaining the regulatory count database and producing quarterly public reports on cross government regulatory requirements. This business area represents British Columbia's interests on federal, provincial and territorial committees and working groups, and internationally on regulatory reform initiatives with organizations such as the Organization for Economic Cooperation and Development, and Asia-Pacific Economic Cooperation.

Approximately $3.6 million and 21 FTEs[12] have been allocated to this core business area.

2. Revenue Programs

Revenue Programs is responsible for administration, compliance and enforcement activities for taxes, fees and natural resource royalties for the Province. This includes audit assessments, tax refunds, and the administration of tax credit and benefit programs. Natural resource revenue administration includes the collection of royalties, freehold production taxes and resource management fees levied on the production of minerals, oil and gas. This business area promotes voluntary compliance with tax obligations and ensures

[11] The Ministry of Small Business and Revenue established the Small Business Roundtable in October 2005. The roundtable provides a forum for ongoing dialogue with the small business community across British Columbia. For more information, view online at http://www.smallbusinessroundtable.ca.

[12] FTEs — fulltime equivalent employment is the estimate of a ministry's annual staff utilization. The term fulltime equivalent is defined as the employment of one person for one full year or the equivalent (for example, the employment of two persons for six months each).

that British Columbians receive the revenue they are due through quality customer service, education and compliance programs.

Approximately $45.5 million and 526 FTEs have been allocated to this core business area.

3. Revenue Services

Revenue Services provides revenue management services for the ministry, its partner ministries and their customers. This includes account management, billing, payment and remittance processing, and debt collection. This business area also manages and collects revenues resulting from invoices the Ministry of Forests and Range issues to its forest industry clients, and manages trust security deposits for tenure agreements. These services are provided through a combination of ministry staff and a private sector service provider. A key focus for Revenue Services is the management of the ministry's alliance with EDS Advanced Solutions Inc., ensuring appropriate oversight while facilitating the success of the alliance on behalf of the ministry.

Approximately $62.2 million and 135 FTEs have been allocated to this core business area.

4. Property Assessment Services

Property Assessment Services provides advice on strategic assessment policy, participates in inter-ministry and inter-agency processes related to property assessment and taxation, and reviews and develops legislative and regulatory changes and amendments related to property assessment.

This business area administers the annual Property Assessment Review Panel program[13] across the province and supports the management of the Property Assessment Appeal Board.[14] These review bodies ensure that property assessments are accurate, at actual value, and are applied in a consistent manner within a municipality or rural area. Working with BC Assessment, local taxation authorities and property owners, they resolve disputes over the assessment roll.

Approximately $2.9 million and 13 FTEs have been allocated to this core business area. Costs are fully recovered from BC Assessment, appellants to the board and other organizations through agreements.

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[13] The Property Assessment Review Panel program involves the annual appointment of approximately 240 panel members sitting on 80 panels throughout the province. The panels provide property owners in British Columbia with a first level of appeal in an accessible, affordable and equitable forum. For more information view online at http://srmwww.gov.bc.ca/clrg/parp/ .

[14] The Property Assessment Appeal Board is independent from the Property Assessment Review Panels, government and BC Assessment. The Board's objectives are to resolve appeals justly and consistently, in accordance with the principles of procedural fairness and natural justice, and to complete appeals as quickly as possible, at minimum cost to all parties. For more information, view online at http://www.assessmentappeal.bc.ca/ .

5. Executive and Support Services

Executive and Support Services consists of the Minister's Office, Deputy Minister's Office, strategic initiatives and administration, policy and legislation, and appeals and litigation services. Key programs and services of this business area focus on the effective and efficient provision of corporate functions to assist the ministry in achieving its goals and objectives. This includes the provision of financial management, human resource services, strategic planning, performance reporting, information technology management, and legislative and policy support to all core business areas of the ministry. This business area also provides customer service and taxpayer information, administers investigative operations directed towards enforcement of provincial taxation statutes, and conducts impartial tax appeals reviews.

Approximately $39.3 million and 196 FTEs are allocated to this core business area.

Crown Agencies

The Minister of Small Business and Revenue and Minister Responsible for Regulatory Reform is accountable for BC Assessment and is charged with the administration of the *Assessment Act* and the *Assessment Authority Act*. BC Assessment operates as an independent, provincial Crown Corporation governed by a Board of Directors. Its mandate is to establish and maintain uniform real property assessments, on an annual basis, for all property owners throughout British Columbia in accordance with the *Assessment Act*. For more information, view online at http://www.bcassessment.bc.ca/.

Resource Summary

The following Resource Summary table provides the ministry's estimated gross and net expenditures and FTEs by the five core business area previously discussed in this plan.

Core Business Areas	2005/06 Restated Estimates[1]	2006/07 Estimates	2007/08 Plan	2008/09 Plan
Operating Expenses ($000)				
Small Business and Regulatory Reform				
Gross	1,891	3,593	3,593	3,593
Recoveries[2]	—	—	—	—
Net	**1,891**	**3,593**	**3,593**	**3,593**
Revenue Programs				
Gross	44,979	45,478	45,478	45,478
Recoveries[2]	(26,609)	(26,609)	(26,609)	(26,609)
Net	**18,370**	**18,869**	**18,869**	**18,869**
Revenue Services				
Gross	52,079	62,154	69,985	70,261
Recoveries[2]	(43,616)	(52,695)	(60,526)	(60,802)
Net	**8,463**	**9,459**	**9,459**	**9,459**
Property Assessment Services				
Gross	2,508	2,897	2,897	2,897
Recoveries[2]	(2,507)	(2,896)	(2,896)	(2,896)
Net	**1**	**1**	**1**	**1**
Executive and Support Services				
Minister's Office	430	438	438	438
Corporate Services				
Gross	38,152	38,865	38,865	38,865
Recoveries[2]	(22,640)	(26,000)	(26,000)	(26,000)
Subtotal Net	15,512	12,865	12,865	12,865
Net	**15,942**	**13,303**	**13,303**	**13,303**

[1] These amounts have been restated, for comparative purposes only, to be consistent with the presentation of the 2006/07 *Estimates*. Schedule A of the *Estimates* presents a detailed reconciliation.

[2] The ministry's costs are partially recovered from revenue administered by the ministry under statutes listed in Appendix B. Property Assessment Service costs are fully recovered from BC Assessment, appellants to the board and other organizations.

Core Business Areas	2005/06 Restated Estimates[1]	2006/07 Estimates	2007/08 Plan	2008/09 Plan
Operating Expenses ($000)				
Ministry of Small Business and Revenue				
Total Gross	140,039	153,425	161,256	161,532
Recoveries	(95,372)	(108,200)	(116,031)	(116,307)
Totals	**44,667**	**45,225**	**45,225**	**45,225**
Fulltime Equivalents (FTEs)[3]				
Small Business and Regulatory Reform	9	21	21	21
Revenue Programs	526	526	526	526
Revenue Services	131	135	135	135
Property Assessment Services	13	13	13	13
Executive and Support Services	180	196	196	196
Totals	**859**	**891**	**891**	**891**
Ministry Capital Expenditures (Consolidated Revenue Fund) ($000)				
Revenue Services	21,348	1,134	0	0
Property Assessment Services	96	96	96	96
Executive and Support Services	13,335	10,576	10,792	10,792
Totals	**34,779**	**11,806**	**10,888**	**10,888**

[1] These amounts have been restated, for comparative purposes only, to be consistent with the presentation of the 2006/07 *Estimates*. Schedule A of the *Estimates* presents a detailed reconciliation.

[2] The ministry's costs are partially recovered from revenue administered by the ministry under statutes listed in Appendix B. Property Assessment Service costs are fully recovered from BC Assessment, appellants to the board and other organizations.

[3] FTEs — fulltime equivalent employment is the estimate of a ministry's annual staff utilization. The term fulltime equivalent is defined as the employment of one person for one full year or the equivalent (for example, the employment of two persons for six months each).

Goals, Objectives, Strategies and Results

Overview

The ministry's goals and objectives presented in this section are multi-year commitments and are consistent with government priorities, and the ministry's vision, mission, and mandate. This section also outlines how specific objectives, strategies, performance measures and targets will move the ministry toward achievement of these goals.

The ministry undertook a comprehensive review of its goals, objectives, strategies and performance measures to ensure they reflect the ministry's new mandate and expected outcomes. As a result of this review, changes have been made. Refer to Appendix F for details.

Ministry Goals

The ministry has identified four goals that provide strategic direction to the ministry over the next three year period. They are:

- Service that meets the needs of customers, stakeholders and partners.
- Small business development.
- Amounts owed to government are paid.
- A streamlined and simplified regulatory environment.

The goals reflect the ministry's commitment to providing excellence in its customer service, fostering a competitive environment for small business and investment in the province, creating a 'centre of excellence' for tax administration and revenue management to identify and collect monies owed to government, and ensuring a regulatory environment that supports economic and business competitiveness.

Additionally, the ministry has identified four key strategies that provide focus to ministry activities to ensure they support the achievement of ministry goals and objectives.

- Improve information and service to the public.
- Transform business models and processes to support improved customer service and program delivery.
- Build effective relationships and partnerships to support ministry service and program delivery.
- Continuous improvement that supports increased efficiency and cost-effectiveness, and timeliness and quality of customer service and program delivery.

Linkage to the Five Great Goals

The Government Strategic Plan[15] has identified five key strategic goals for British Columbia. These goals guide activities and focus efforts across all ministries and government organizations. The Five Great Goals address literacy, healthy living, caring for those in need, a sustainable environment, and job creation.

The ministry manages revenues that fund the delivery of important programs and services that contribute to the achievement of all of the government's Five Great Goals. In addition, the ministry administers a wide variety of tax credits and exemptions, and benefit programs that support each of the five goals. Most directly, the ministry makes a significant contribution to the success of Goal 5 — to create more jobs per capita than anywhere else in Canada.

More specifically, the ministry's activities support the achievement of the Five Great Goals in the following ways:

Make British Columbia the best educated, most literate jurisdiction on the continent.

The ministry works with municipalities and local service areas to collect property taxes that pay for schools and libraries in communities across the province. The ministry administers a number of tax credits and exemptions that support literacy and access to education, for example, books and qualifying publications for educational, technical, cultural or literacy purposes are exempt of the social service tax. In addition, the ministry administers tax credits for education and tuition.

Lead the way in North America in healthy living and physical fitness.

The ministry collects medical service plan premiums to assist in funding the health care system and administers tax exemptions that support British Columbians in living healthier, more active lives. For example, social service tax exemptions are allowed for bicycles, and non-prescription drugs and vitamins.

Build the best system of support in Canada for persons with disabilities, those with special needs, children at risk, and seniors.

The ministry administers tax benefit programs and exemptions on certain products providing support to seniors and persons with disabilities or special needs. Programs and exemptions include social service tax exemptions on equipment and devices designed for use by a person with a disability, tax refunds for motor fuel used for vehicles used by persons with disabilities, and additional home owner grants to seniors and disabled residents.

[15] View online at http://www.bcbudget.gov.bc.ca/.

Lead the world in sustainable environmental management, with the best air and water quality, and the best fisheries management, bar none.

The ministry administers numerous tax exemptions for environmentally friendly products and projects. For example, some alternate fuel vehicles, such as electric hybrid vehicles, are eligible for a social service tax exemption, as are prescribed materials and equipment used to conserve energy.

To create more jobs per capita than anywhere else in Canada.

The ministry contributes to job creation in British Columbia by:

- Working with other ministries, other levels of government, partners and the small business community to identify and implement initiatives supporting small business.
- Implementing a regulatory environment to make dealing with government easier and more efficient for citizens and small business in British Columbia.
- Ensuring streamlined, simplified and fair tax administration that supports a competitive business environment in comparison to other jurisdictions.

Cross Ministry Initiatives

Government has identified a number of cross ministry initiatives to support the accomplishment of the Five Great Goals. The ministry of Small Business and Revenue will work with other ministries and government organizations to achieve outcomes and meet government priorities in areas of shared responsibility. Specifically, the ministry will lead regulatory reform across government and will contribute to the success of the ActNow initiative and The 2010 Olympic and Paralympic Winter Games. The ministry's contributions to citizen-centred service delivery are addressed separately. Refer to page 33.

Regulatory Reform in British Columbia

The goal of the regulatory reform initiative is to minimize unnecessary government involvement in the lives of British Columbians. This improves service to individuals and businesses, and increases British Columbia's economic and business competitiveness.

The ministry is responsible for leading the regulatory reform initiative for government. However, it is the efforts of all government ministries and agencies that will lead to success. Key initiatives over the three years of this plan include:

- **Lead regulatory reform across government.** The ministry will provide strategic leadership, support and guidance to this initiative. It will proactively advance the regulatory reform agenda in government, and identify and communicate the benefits of regulatory reform for British Columbians.
- **Maintain the regulatory reductions achieved to date while improving regulatory quality.** All ministries have a target of maintaining a zero net increase in regulatory requirements over the three years of this plan. This target is part of every ministry's service plan. Before new or revised legislation or regulations are approved, ministries

must complete the Regulatory Reform Criteria Checklist. Refer to Goal 4 for further information.

- **Implement a new citizen-centred regulatory reform process.** Ministries will identify ministry-specific projects that streamline access to government services for individuals, and reduce the steps required to comply with regulations for small business and industry. In addition, some ministries will participate in cross ministry initiatives to integrate access to government services.

The 2010 Olympic and Paralympic Winter Games

The ministry is working closely with the Vancouver Organizing Committee to ensure contractors, sponsors and suppliers, particularly those from other provinces and countries, are aware of their tax obligations in British Columbia. The ministry's focus is on increasing awareness by providing educational materials and answering specific tax questions. The ministry is coordinating its activities with the Canada Revenue Agency.

ActNow

The Ministry of Small Business and Revenue will contribute to the ActNow goal of reducing tobacco use by 10 per cent among British Columbians. Smoking is a major cause of illness and death in British Columbia, and the availability of inexpensive tobacco may contribute to current smoking rates. The ministry, working with partners, will determine if there are new opportunities to improve compliance and enforcement activities to reduce the availability of inexpensive contraband tobacco.

In addition to the cross ministry initiatives above, the ministry has identified three areas requiring cross ministry contributions in order to achieve ministry goals and objectives.

Small Business Strategy

The ministry champions small business within government. The ministry has established a permanent Small Business Roundtable to provide ongoing advice to government on issues, strategies and possible actions to make British Columbia the most business friendly jurisdiction in Canada. Many different ministries and levels of government have programs and services that impact the small business sector. The Ministry of Small Business and Revenue will work with these organizations and other partners to jointly develop a Small Business Strategy, supporting the ongoing success of the small business sector.

Revenue Management

The ministry continues to focus on creating a 'centre of excellence' for revenue management in government. The ministry will deliver the first phase of a consolidated revenue management system in 2006/07. Following implementation of the system, the Ministry of Small Business and Revenue will work with ministries to transition their account management, billing, payment and remittance processing, and collection functions to this centralized system.

Provincial Sales Tax Review

The ministry will review the provincial sales tax (PST) policies, legislation and administrative process. The objective is to develop revenue neutral options that streamline, simplify and enhance fairness for taxpayers. The PST review will provide a venue for business and individual taxpayers to identify their key PST issues, suggest solutions, and if those solutions reduce government revenues, provide revenue neutral options to offset revenue losses. This review is being undertaken jointly with the Ministry of Finance, and will likely involve cooperation of other ministries.

Performance Plan

The ministry's performance plan describes the strategies the ministry will employ to achieve its goals and objectives, and sets out the performance measures and targets the ministry will use to measure its success. The ministry will assess performance against established targets to inform decision-making processes, support timely operational changes and communicate progress towards ministry goals.

The ministry will regularly review performance measures to ensure measures continue to provide meaningful information, reflect ministry priorities and focus on desired outcomes for the individuals receiving ministry services. Measures will be replaced where and when appropriate, balancing the need for reliable information with reasonable cost.

Performance targets are based on past performance trends, government priorities and a focus on continuous improvement balanced by available resources. Each performance measure includes trend data, where available, and the annual performance targets for the next three years. The ministry is currently working with revenue management agencies in other jurisdictions to identify opportunities to benchmark its performance.

Goal 1: *Service that meets the needs of customers, stakeholders and partners.*

The ministry is committed to service excellence. This means the ministry will provide services that meet the needs of its diverse customers, stakeholders and partners. The *Taxpayer Fairness and Service Code* formalizes the ministry's commitment to fairness and service principles that can be expected when dealing with the ministry.

The ministry is also committed to improving its regulatory and administrative frameworks. Tax legislation is one factor that can influence the competitiveness of the province's investment climate compared to other jurisdictions. A current and customer-centred tax regime will assist in maintaining the competitiveness of the province as a place to live, do business and create jobs. The ministry's focus on increasing efficiency, streamlining and simplifying, and increasing fairness for taxpayers will ease the administrative burden on those dealing with the ministry, and enhance the business climate within British Columbia.

This goal supports the achievement of all ministry goals.

Core Business Areas: ***Small Business and Regulatory Reform; Revenue Programs; Revenue Services; Property Assessment Services; Executive and Support Services.***

Objective 1: *Fair and efficient administration, and quality service.*

This objective reflects the ministry's commitment to provide impartial, fair and timely service to all of its customers. Ministry customers can expect prompt, quality service that meets established ministry standards, and the application of consistent policies and procedures to reduce confusion and increase fairness for all customers.

Strategies

Improve legislative, regulatory and administrative frameworks. The ministry will review the provincial sales tax (PST) to develop revenue neutral options that simplify, streamline and enhance fairness for taxpayers. This work will be undertaken jointly with the Ministry of Finance. A comprehensive consultation process will solicit input to the review.

The ministry is committed to providing taxpayers with a fair and timely resolution to their appeals of property assessments. The ministry will review BC Assessment legislation and policies to identify and implement improvements to the property assessment and appeals processes. The review will focus on improvements to customer service, and streamlining and simplifying existing processes.

Monitor service quality against established standards. The ministry will monitor performance against the service standards established in the *Taxpayer Fairness and Service Code*. A specific focus is to identify and implement process improvements to reduce the time it takes to produce a tax appeal final decision, and ensure the allocation of adequate resources to support timely resolution.

Develop and implement regular customer surveys and feedback mechanisms. The ministry is exploring the implementation of regular customer surveys across business areas to determine satisfaction with services and priorities for improvement. This will expand on current business area-specific surveying. The ministry also receives customer feedback from established consultative processes.

Performance Measures and Targets

Performance Measures	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Target	2006/07 Target	2007/08 Target	2008/09 Target
Appeals resolution — elapsed time from receipt of tax appeal to final decision.	11.4 months	11.7 months	12.0 months	6.0 months	5.0 months	4.5 months	4.5 months
Success in meeting service standards.				New measure in 2006/07	9 of 9[1] service standards will meet established targets	12 of 12[2] service standards will meet established targets	12 of 12[2] service standards will meet established targets

Source: Ministry of Small Business and Revenue business information systems.

[1] Three standards are not included in this target as baseline data is being collected during 2006/07. The ministry will report on all 12 service standards beginning in 2007/08. Refer to Appendix E to review the standards contributing to this performance measure.

[2] Over time, additional service standards may be added.

Appeals resolution — elapsed time from receipt of tax appeal to final decision: This measure tracks the ministry's success in providing a timely resolution to taxpayers' appeals. The ministry has set very aggressive targets to resolve appeals as quickly as possible without impacting on the quality and fairness of decisions.

Success in meeting service standards: The ministry has developed a measure that reports on its performance in 12 areas of service detailed in the *Taxpayer Fairness and Service Code* (version 2). Appendix E identifies the 12 service standards and their associated targets. The service areas were identified and the service standards developed in consultation with small business organizations from across British Columbia.

Meeting these service standards will reflect the ministry's success in delivering services that are a priority to customers, stakeholders and partners. Over time, the ministry plans to add to and improve its service standards based on consultation with the small business community and feedback from taxpayers.

For 2006/07, the ministry will report on performance for 9 of 12 service standards, as baselines are established for the remaining three service areas.

Goal 2: *Small business development.*

Small business is a significant driver of British Columbia's economic growth and is vital to the province's economic success. The ministry is committed to supporting a business climate in British Columbia where small business prospers. Realization of this goal will benefit all

British Columbians through its positive impact on the provincial economy and job creation. This will improve British Columbia's competitiveness as a place to live, invest and do business.

The ministry's role is one of strategic leadership within government, promoting a strong, vibrant small business community in all regions of the province. The ministry works closely and consults with other ministries where policies and programs impact the small business community. The ministry coordinates and supports government-wide initiatives and works with a variety of partners to jointly develop proposals and implement solutions that address small business concerns. Realization of this goal is influenced by elements outside of the ministry's control, for example, the impact of the national and global economy on the provincial economic environment, and the level of commitment of other ministries, levels of government, partners and the small business community to support small business development.

Core Business Area: *Small Business and Regulatory Reform.*

Objective 1: *Facilitate economic opportunities for small business.*

The success of small business directly impacts on job creation and the province's economy. This objective reflects the ministry's commitment to implement initiatives that support the ongoing development of small business.

Strategies

Assist the Small Business Roundtable. The Small Business Roundtable was established in October 2005. The ministry supports the Small Business Roundtable in carrying out their mandate. Through the roundtable, the ministry provides an effective forum to hear directly from the small business community on how the government and small business can work together to improve the economic prosperity of small business in British Columbia. The Small Business Roundtable seeks input from the small business community across the province to provide ongoing advice to government on issues, strategies and possible actions to make British Columbia the most business friendly jurisdiction in Canada.

Develop a Small Business Strategy. Government and the ministry will review the advice from the Small Business Roundtable and, working with partners, develop a Small Business Strategy.

Enhance the competitive environment for small business. The ministry reviews tax proposals and changes to existing tax mechanisms, and monitors programs and services offered in other jurisdictions with the intent to adopt 'best practices' and ensure British Columbia offers a competitive environment for small business. The ministry collaborates with federal, provincial and territorial partners to influence the national small business policy agenda. This strategy is also supported by the government's Regulatory Reform Initiative. Refer to Regulatory Reform in British Columbia (page 18).

Improve coordination of small business activities across government. The ministry will work to improve the coordination of small business activities across government. This includes working with other ministries to improve program delivery for small business.

Diversify economic opportunities for small business. The ministry maintains and builds partnerships with key organizations and lever resources to offer services, products and tools to entrepreneurs. This includes providing province-wide access to business information. The ministry maintains a set of core information products to support small business start-up and growth, and develops special interest/sector information products. Information products are distributed through a variety of service organizations, notably Small Business BC. The ministry will also explore new channels for providing information including an interactive website that supports the exchange of information between the ministry and small business community.

The ministry will work with leaders from the Aboriginal community, women, youth, ethnic groups and others that might be identified through the Small Business Roundtable, to diversify economic opportunities for small business that directly benefit these groups. Attention will also be given to regional economic opportunities.

Encourage small business development. The ministry encourages small business development by raising the profile of small business opportunities, and highlights and celebrates the contribution of small business to the economy and communities. Expanding on current involvement, the ministry will participate in the development of Small Business Month.

Performance Measures and Targets

Performance Measure	2004/05 Actual	2005/06 Target	2006/07 Target	2007/08 Target	2008/09 Target
Implement a Small Business Strategy.	New measure in 2005/06	Small Business Roundtable established	Small Business Strategy developed	Small Business Strategy implementation	TBD[1]

[1] Future performance measure(s) and target(s) will be determined following the development of the Small Business Strategy.

Implement a Small Business Strategy: This measure reflects the ministry's commitment to implement initiatives that support the government, the ministry, other ministries, partners and the small business community in addressing impediments to small business success. The targets established reflect the ministry's commitment to implement initiatives in a timely manner. Once the Small Business Strategy is developed, new performance measures may be identified.

Goal 3: *Amounts owed to government are paid.*

The ministry is responsible for creating a 'centre of excellence' for tax administration and revenue management for the Province. This means implementing fair, efficient and effective tax administration and revenue management processes to identify and collect amounts owed under the statutes administered by the ministry. In 2004/05, the ministry administered 56 per cent ($18.4 billion) of all provincial government revenues. Successful tax administration and revenue management depends on the voluntary payment of financial obligations, balanced by education, assistance, audit, compliance and collection activities. Revenues received fund important government programs and services.

The ministry's success in meeting this goal and associated objectives can be influenced by conditions beyond its control. Most notably, the health of the provincial economy, which can impact on both the total revenue the ministry receives and the voluntary payment of financial obligations. Refer to Strategic Context (page 8).

Core Business Areas: *Revenue Programs; Revenue Services; Executive Services.*

Performance Measures and Targets

Performance Measure	2003/04 Actual	2004/05 Actual	2005/06 Target	2006/07 Target	2007/08 Target	2008/09 Target
Percentage of identified revenue collected.[1]			New measure in 2006/07	99.3%	99.35%[2]	99.4%

Source: Ministry of Small Business and Revenue business information systems.

[1] This measure reports on all payments received during a fiscal year, including payments on outstanding accounts receivable from previous years, as a percentage of revenue identified as owed to government during the fiscal year. Revenue identified as owed to government includes amounts billed by the ministry, self-assessed by individuals and businesses, and identified by the ministry through audit and compliance activities.

[2] Targets will be reviewed and updated, if required, as the ministry assumes new, or if there are changes to existing, revenue programs.

Percentage of identified revenue collected: This measure provides an indication of the success of the ministry in collecting all amounts, under its administration, owed to government. Specifically, the measure reports on payments received as a percentage of the revenue identified as owed to government during a fiscal year.

Targets are based on several assumptions — the continued health of the provincial economy and increased voluntary compliance as a result of ministry activities. Minor increases in performance targets translate into millions of dollars in payments received.

Objective 1: *Individuals and businesses understand their entitlements and obligations, and pay the correct amount on time.*

This objective focuses on the receipt of revenue through voluntary compliance. Voluntary compliance is the foundation of the taxation system in British Columbia. It is the most efficient and effective way of collecting revenue owed to government. Voluntary compliance means individuals and businesses meet their financial obligations without the need for intervention — audit, compliance or collection activities. Improvements in voluntary compliance result in increased funds available to support government programs and services.

The ministry's success in meeting this objective is dependent on the willingness and ability of customers to pay the correct amount on time. It is expected voluntary compliance will increase if the ministry makes it easier for individuals and businesses to identify and understand their financial obligations to government.

Strategies

Improving information and service to the public. The ministry is committed to service excellence based on a citizen-centred approach to service delivery. The ministry helps British Columbians to better understand their financial obligations by providing clear, complete, accurate and timely information. This includes providing educational sessions and seminars across the province, timely statutory interpretation and ruling services, and multi-channel access to information. To ensure information, education and outreach programs meet the needs of customers, the ministry consults with a wide variety of stakeholders to identify their requirements and priorities. A new initiative this year involves producing all new information and rewriting existing information in plain language, and developing information targeted at the specific needs of business and industry sectors.

Performance Measures and Targets

Performance Measure	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Target	2006/07 Target	2007/08 Target	2008/09 Target
Percentage of on-time tax payments.[1]	85%	82.4%	89.2%	89%[2]	89%	89.5%	90%

Source: Ministry of Small Business and Revenue business information systems.

[1] Tax payments include consumption (hotel room, motor fuel, tobacco and social service tax), property and mineral taxes, and oil and gas royalties.

[2] The 2004/05 Actual reflects a new baseline. The performance measure has been revised to include only on-time tax payments of those obligated to make a payment and excludes those required to submit a remittance when no tax is owed.

On-time tax payments: This measure provides an indication of taxpayers' understanding of their financial obligations and their willingness to comply. It tracks the remittance of tax payments, reporting on the percentage made on or before their legislated due date. When the ministry's customer service initiatives are successful, it is anticipated the percentage of on-time tax payments will increase as more taxpayers understand their responsibilities and the requirements of the tax system.

A new baseline was set in 2004/05 when the calculation was revised to include only tax returns where a payment was required. Targets are set to improve on the current high level of achievement.

Objective 2: *The Province receives the outstanding amounts owed.*

This objective focuses on identifying outstanding revenues owed to the Province, and ensuring individuals and businesses understand and meet their obligations. The ministry undertakes audit, compliance and collection activities to recover outstanding monies owed, and to promote fairness and equity by leveling the playing field for the majority of taxpayers who meet their financial obligations voluntarily. These activities assist in educating taxpayers and debtors on their obligations, identifying monies owed, ensuring amounts owed are collected, and deterring customers who might otherwise avoid paying. These activities also contribute to increasing voluntary compliance (Objective 1).

Successful audit, compliance and collection activities ensure monies owed are identified, recovered and made available to address government strategic priorities and deliver important government programs and services.

Strategies

Audits and reviews. The ministry ensures the audit and compliance program is adequately resourced and conducts risk assessments to focus its efforts on areas at highest risk for non-compliance. Audits are also performed outside of the province to ensure British Columbia businesses are not at a tax disadvantage compared to their out-of-province counterparts operating in the province. In addition, the ministry continues to improve the timeliness of audit assessments, and improve collaboration and accountability across jurisdictions to pursue joint tax enforcement activity.

Collection processes. The ministry focuses resources on debt collection functions and strives to continually improve revenue recovery tools and approaches to ensure collection functions are effective.

Performance Measures and Targets

Performance Measures	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Target	2006/07 Target	2007/08 Target	2008/09 Target
Percentage of incremental revenue target achieved.[1]	159% $410.2M[2] ($308.2M)	205% $479.3M[2] ($353.2M)	138% $330.7M[2] ($251.8M)	100% 225.6M[2]	100%	100%	100%

Source: Ministry of Small Business and Revenue business information systems.

[1] Bracketed figures represent incremental revenue normalized to remove extraordinary recoveries. Extraordinary recoveries include unanticipated and one-time incremental revenue.

[2] 2002/03 – 2004/05 figures reflect incremental revenue identified by the ministry. 2005/06 is the incremental revenue target identified under the *Balanced Budget and Ministerial Accountability Act*.

Performance Measures	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Target	2006/07 Target	2007/08 Target	2008/09 Target
Number of reviews and audits performed.	194,104	184,441	187,749	168,000	164,200	164,200	164,200
Average tax assessment per audit position.[1]	$1.1M ($632,000)	$924,000 ($646,000)	$889,000 ($667,000)	$525,000	$577,000	$577,000	$586,000
Percentage of overdue accounts collected.				New measure in 2006/07	Establish baseline	TBD	TBD

Source: Ministry of Small Business and Revenue business information systems.

[1] Bracketed figures represent incremental revenue normalized to remove extraordinary recoveries. Extraordinary recoveries include unanticipated and one-time incremental revenue.

Percentage of incremental revenue target achieved: This measure is an indication of the ministry's success in identifying outstanding amounts owed to government through audit and compliance activities. The amounts identified are incremental revenue. Incremental revenue targets are approved annually by Treasury Board and are set out under the *Balanced Budget and Ministerial Accountability Act*. Over each of the next three years, the ministry plans to meet the incremental revenue target set out annually under the Act.

Number of reviews and audits performed: This measure provides a reasonable indication of the level of effort the ministry is employing to support this objective. Over the three years of this plan, the ministry will focus its audit and review activities on priority areas based on non-compliance risks.

Average assessment per audit position: This measure reports on the amount of incremental revenue generated, on average, per audit position. This measure is used to assess overall and average ministry activity for the purposes of setting strategic direction and expenditure/resource allocation. It is not used to monitor individuals' performance.

Percentage of overdue accounts collected: This measure is an indication of the effectiveness of the ministry's debt collection activities in recovering the outstanding amounts owed to government. It reports on the percentage of the outstanding accounts receivable, under the ministry's administration, that are collected. The ministry will establish a baseline and targets during 2006/07, and will begin reporting on its performance in 2007/08.

Goal 4: *A streamlined and simplified regulatory environment.*

The ministry leads regulatory reform for government. Through a focused and responsible approach to regulatory reform, the province is moving toward a modern, citizen centred,

regulatory system that encourages prosperity, innovation and opportunity, while preserving those regulations that are demonstrably effective in protecting public health, safety and the environment.

The ministry provides strategic leadership, identifying and coordinating the implementation of initiatives that support regulatory reform across government. Success in realizing this goal and the objective below is supported by the government-wide commitment to the benefits of regulatory reform.

Core Business Area: *Small Business and Regulatory Reform.*

Objective 1: *Minimize the regulatory burden on British Columbians.*

This objective focuses on the reduction of regulatory burden in order to make it easier, faster and more efficient for individuals to access government programs and services, and for small business and industry to comply with government regulations. British Columbia's regulatory reform achievements have reduced regulatory burden and created a more streamlined regulatory environment. This saves British Columbians time and money, and reduces administrative costs for government. Continued improvement in the regulatory climate is a key requirement for attracting new investment and building a more competitive economy.

Strategies

Maintain regulatory reduction achievements. The government will minimize the regulatory burden by eliminating one regulatory requirement for every new one introduced, while continuing to improve regulatory quality.

Implement a new citizen-centred regulatory reform process. The ministry will implement a new citizen-centred regulatory reform process that involves ministries across government. Refer to Regulatory Reform in British Columbia (page 19).

Improve regulatory quality. In 2001, government directed that all new legislation and regulations be developed in compliance with the ten criteria of the Regulatory Reform Policy,[16] which are based on internationally recognized principles of good quality regulatory design. The ministry will ensure the continued use of the Regulatory Reform Policy across government. Use of the proven criteria will support ministries in improving regulatory quality by developing regulations that are accountable, results-based and transparent.

Build capacity for regulatory reform across government. The ministry builds capacity for regulatory reform across government through activities such as developing guidance and resource materials, training, workshops and conferences to share best practices.

[16] For information on the Regulatory Reform Policy, view online at http://www.regulatoryreform.gov.bc.ca/regreformpolicy.htm.

Performance Measures and Targets

Performance Measures	June 2001 Actual	June 2004 Actual	June 2005 Actual	2005/06 Target	2006/07 Target	2007/08 Target	2008/09 Target
Government-wide regulatory requirements.	382,139	237,893	230,297	0 net increase (over June 2004 Actual)	0 net increase (over June 2004 Actual)	0 net increase (over June 2004 Actual)	0 net increase (over June 2004 Actual)
Requirements to access government programs and services, and comply with regulations.				New measure in 2006/07	Establish baseline	TBD	TBD

Source: Ministry of Small Business and Revenue business information systems.

Government-wide regulatory requirements: The ministry tracks the number of regulatory requirements across government to determine regulatory burden. Ministries and agencies are expected to maintain their June 2004 regulatory reduction achievements, with a target of a zero net increase over the next three years. The targets established reflect government's commitment to maintain the regulatory reduction achievements realized in the first four years of the regulatory reform initiative.

Requirements to access government programs and services, and comply with regulations: The ministry will develop a new performance measure that tracks government-wide efforts to streamline access to government programs and services, and reduce the steps required to comply with regulations. The measure will be developed and a baseline established in 2006/07. Performance reporting will begin in 2007/08.

Ministry Performance Plan Summary

The ministry has established five strategic goals to guide it towards realizing its vision. These goals reflect government priorities and the ministry's vision, mission and values. The following diagram demonstrates the linkages between the goals, objectives and performance measures of the ministry and government's Five Great Goals.

Ministry Mission

The ministry's purpose is to:

- Work in partnership to promote the success of the small business sector.
- Identify and collect provincial revenue to support government programs and services.
- Continue regulatory reform to improve government programs and services.

Five Great Goals	Ministry Goals	Ministry Objectives	Performance Measures
Make British Columbia the best educated, most literate jurisdiction on the continent.	1. Service that meets the needs of customers, stakeholders and partners.	1.1 Fair and efficient administration, and quality service.	Appeals resolution — elapsed time from receipt of tax appeal to final decision.
			Success in meeting service standards.
Lead the way in North America in healthy living and physical fitness.	2. Small business development.	2.1 Facilitate economic opportunities for small business.	Implement a small business strategy.
Build the best system of support in Canada for persons with disabilities, those with special needs, children at risk, and seniors.	3. Amounts owed to government are paid.		Percentage of identified revenue collected.
		3.1 Individuals and businesses understand their entitlements and obligations, and pay the correct amount on time.	Percentage of on-time tax payments.
Lead the world in sustainable environmental management, with the best air and water quality, and the best fisheries management, bar none.		3.2 The Province receives the outstanding amounts due.	Percentage of incremental revenue target achieved.
			Number of reviews and audits performed.
			Average tax assessment per audit position.
			Percentage of overdue accounts collected.
To create more jobs per capita than anywhere else in Canada.	4. A streamlined and simplified regulatory environment.	4.1 Minimize the regulatory burden on British Columbians.	Government-wide regulatory requirements.
			Requirements to access government programs and services, and comply with regulations.

Related Initiatives and Planning Processes

Regulatory Reform

The ministry will support government's Regulatory Reform initiatives by committing to control regulatory burden and improve regulatory quality by:

- Identifying at least one regulatory reform opportunity that will shift the ministry's regulations to be more citizen centred, cost-effective, results-based, and responsive to our clients by reducing and/or streamlining the steps or business processes involved in complying with ministry regulations; and
- Adhering to the regulatory criteria set out in the Regulatory Reform Policy, and targeting a zero per cent net increase in regulation through 2008/09.

Since the start of the regulatory reform initiative in June 2001, the ministry has significantly reduced the amount of information required from taxpayers. Customer service has been improved by streamlining reporting requirements and making the completion of forms easier. This reduces the cost of doing business with government, making it easier, faster and more efficient to deal with government, and enhances ministry efficiency.

Regulatory reform. In response to the commitment in the government's strategic plan, the ministry has launched a comprehensive review of British Columbia's provincial sales tax (PST). This review will develop revenue-neutral options for simplifying, streamlining and enhancing fairness. In addition, the ministry will develop and implement regulatory changes to resolve grace period variances for late payments. The application of consistent policies and procedures will reduce confusion and increase fairness and equity for taxpayers. The ministry, in partnership with the Ministry of Energy, Mines, and Petroleum Resources, is also proposing changes that will reduce regulatory and reporting burden on the oil and gas industry.

Zero per cent increase to regulatory burden through 2008/09. The ministry will maintain regulatory requirements at the June 2004 baseline. The ministry will continue to monitor and review legislation, regulations and forms to maintain the benefits achieved over the last four years. The ministry is committed to controlling regulatory burden and improving regulatory quality through compliance with the Regulatory Reform Policy.

Information Resource Management Plan

The ministry's Information Resource Management Plan (IRMP) supports the achievement of all ministry goals. An overview of this plan is available on the ministry website at http://www.sbr.gov.bc.ca/budget/IRMP_06-07.pdf.

Citizen-Centred Service Delivery

Citizen-centred service is a priority for government and the ministry, and is a success factor identified as critical to the achievement of government's Five Great Goals. Citizen-centred service means public services that are more accessible, easier to deal with, and more responsive to individuals and communities. A citizen-centred service delivery approach will better meet the diverse needs of British Columbians.

The ministry is committed to providing excellent customer service. The following initiatives are some examples of the ministry's work to ensure citizen-centred service delivery.

A citizen-centred corporate culture

- The ministry is organized to support citizen-centred service. The ministry's Customer Service and Information Branch works with ministry business areas to identify customer service requirements and provide advice, expertise and resources to support citizen-centred service delivery. With this support, the ministry delivers bulletins, pamphlets, educational seminars, information on its Internet site and other client-centred services to assist customers.
- The *Taxpayer Fairness and Service Code* formalizes the ministry's commitment to a culture of service excellence.
- The ministry has developed service delivery standards based on customers' expectations. Refer to Goal 1 (page 20) and Appendix E.

Determining customer requirements

- The ministry regularly obtains customer feedback through formal and informal means. This includes business area-specific surveying to identify both satisfaction with services and priorities for improvement. The ministry has piloted the use of the Common Measurement Tool (CMT), developed specifically for the public sector to bring consistency to customer satisfaction measurement to allow comparison of results among organizations and to measure progress over time. The ministry is currently exploring surveying customers across business areas using the CMT.
- The ministry has implemented several formal consultative processes that provide effective forums to hear directly from ministry customers and stakeholders on a wide variety of issues related to the ministry's mandate (for example, the permanent Small Business Roundtable, the Revenue Programs Advisory Committee and the British Columbia Provincial Sales Tax review consultations).

Improving Citizen-Centred Service Delivery

Integrated service delivery. The ministry is a partner in the OneStop Business Registration, a web-enabled, electronic service delivery system designed to simplify government registration requirements for business owners. This service allows entrepreneurs to register with multiple participating federal and provincial public sector agencies and local governments through a 'single window'.

Improving information. New and existing public information will be rewritten using plain language to help customers better understand their tax obligations and entitlements.

The ministry conducts seminars for new and existing businesses to provide useful tax information and increase taxpayers' understanding of how to access the ministry's information and services. It also offers industry-specific seminars to business associations and organizations that are either proactively developed by the ministry or are requested by the industry.

The ministry is developing new information materials specific to a business or industry. The ministry has identified approximately 60 diverse industry groups and is in the process of validating the proposed products with both internal and external stakeholders. The ministry will continue to consult with stakeholders throughout the design to ensure the information produced meets their needs.

Improving access to information. Adding to its dedicated telephone contact centre and 'front counter' service, the ministry officially opened its first 'store front' office in Victoria in July 2005. The centre provides walk-in access and personal service, access to many provincial tax services including, face-to-face business registration and responses to general enquires, and an OneStop kiosk. Since the opening of the new 'store front,' monthly service has increased by 40 per cent (approximately 1,600 customers per month).

Recognizing accurate and clear information is critical to increase customer compliance with financial obligations, the ministry has established a dedicated team to provide tax rulings to the public and ministry staff. Service standards and turn-around times are documented and will be reported on through the *Taxpayer Fairness and Service Code*.

Reducing regulatory burden. One of the primary benefits of regulatory reform is reduced government involvement in the lives of British Columbians, making it easier, faster and more efficient to access government programs and services, and comply with government regulations. The ministry, working with ministries across government, will implement a new citizen-centred regulatory reform process for government. Refer to Regulatory Reform in British Columbia (page 18) and ministry regulatory reform initiatives (page 32).

Making it as easy as possible to comply with financial obligations. To facilitate ease of payment, the ministry is participating in a cross government initiative to explore the expanded use of credit cards as a means for customers to make payments. Other enhancements may arise over time as the new Revenue Management System becomes operational and allows for 24/7 customers access through electronic technologies.

Risk Management

The ministry proactively identifies the threats and opportunities that potentially could impact its success, and addresses areas of high risk. The ministry employs a risk management approach to identify and evaluate the risks associated with ministry projects that support service plan goals and objectives, for example, information management/ information technology projects with a budget or duration beyond certain thresholds. The ministry has an internal audit committee and regularly conducts audits to identify areas of management or operational risk and develop mitigation strategies. Risk management techniques are also applied to specialized areas including financial risk, occupational health and safety, and business continuity.

Appendices

Appendix A: Glossary

Accounts receivable/debt — amounts claimed by the Province against debtors.

Tax assessments — a written notice from government of an amount owed to the Province. This notice represents monies that should have been remitted or paid to the Province, as well as, any penalty or interest charges imposed by the Province.

Audit and review — an examination of an individual's or business' financial records or accounts to ensure that the amounts owed have been collected and remitted, or paid as required. This can vary from the review of grants, tax expenditure and exemptions and compliance with legislation, to the examination of financial records and legal documents.

Billing — the act of notifying an individual or business of an amount owed to the Province.

Collections — remedial actions employed by the Province to effect a payment from an individual or business on an overdue account receivable.

Incremental revenue — monies identified by, or remitted in response to, audit and enforcement activities.

Overdue — an account receivable for which no monies have been remitted and is considered overdue according to the legislation at issue.

Penalty — a fine imposed for an offence against the legislation at issue (most commonly assessed for non-remittance of taxes).

Recoveries — monies recovered in the course of administering accounts receivable.

Remittance — the payment of monies to meet a financial obligation.

Refund — return of monies remitted in error or in excess of an account receivable.

Revenue — all monies received to meet financial obligations or identified as owed to the Province.

Small business — a small business has fewer than 50 employees or is operated by a person who is self-employed without paid help.

Tax expenditure — the reduction in tax revenues that results when government programs or benefits are delivered through the tax system rather than reported as budgetary expenditures. Tax expenditures are usually made by offering special tax rates, exemptions or tax credits to program beneficiaries.

Transaction — the act of processing a cheque or scanable coupon for the purpose of applying payment to an account receivable.

Voluntary compliance — when taxpayers meet their financial obligations without requiring the Province to effect payment.

Appendix B: Legislation Administered by the Ministry

The Minister of Small Business and Revenue and Minister Responsible for Regulatory Reform is charged with the administration of the following enactments, presented alphabetically.

Assessment Act

Assessment Authority Act

Corporation Capital Tax Act

Esquimalt and Nanaimo Railway Belt Tax Act

Home Owner Grant Act

Hotel Room Tax Act

Income Tax Act

Indian Self Government Enabling Act

Insurance Premium Tax Act

International Financial Activity Act

Land Tax Deferment Act

Logging Tax Act

Medicare Protection Act
ss. 5 (1) (b), 7 (5), 8 (4), 8.1, and 32

Mining Tax Act

Motor Fuel Tax Act

Petroleum and Natural Gas Act
ss. 74 – 77

Property Transfer Tax Act

Sechelt Indian Government District Home Owner Grant Act

Social Service Tax Act

Taxation (Rural Area) Act

Tobacco Tax Act

Tourism Accommodation (Assessment Relief) Act

The Minister of Small Business and Revenue and Minister Responsible for Regulatory Reform is charged with the administration of the following enactments, in areas related to revenue management processes only.

Forest Act

Forest and Range Practices Act

Forest Practices Code of British Columbia Act

Forest Stand Management Fund Act

Ministry of Forests Act

Mineral Land Tax Act

Mineral Tax Act

Petroleum and Natural Gas Act

Range Act

School Act

South Moresby Implementation Account Act

Wildfire Act

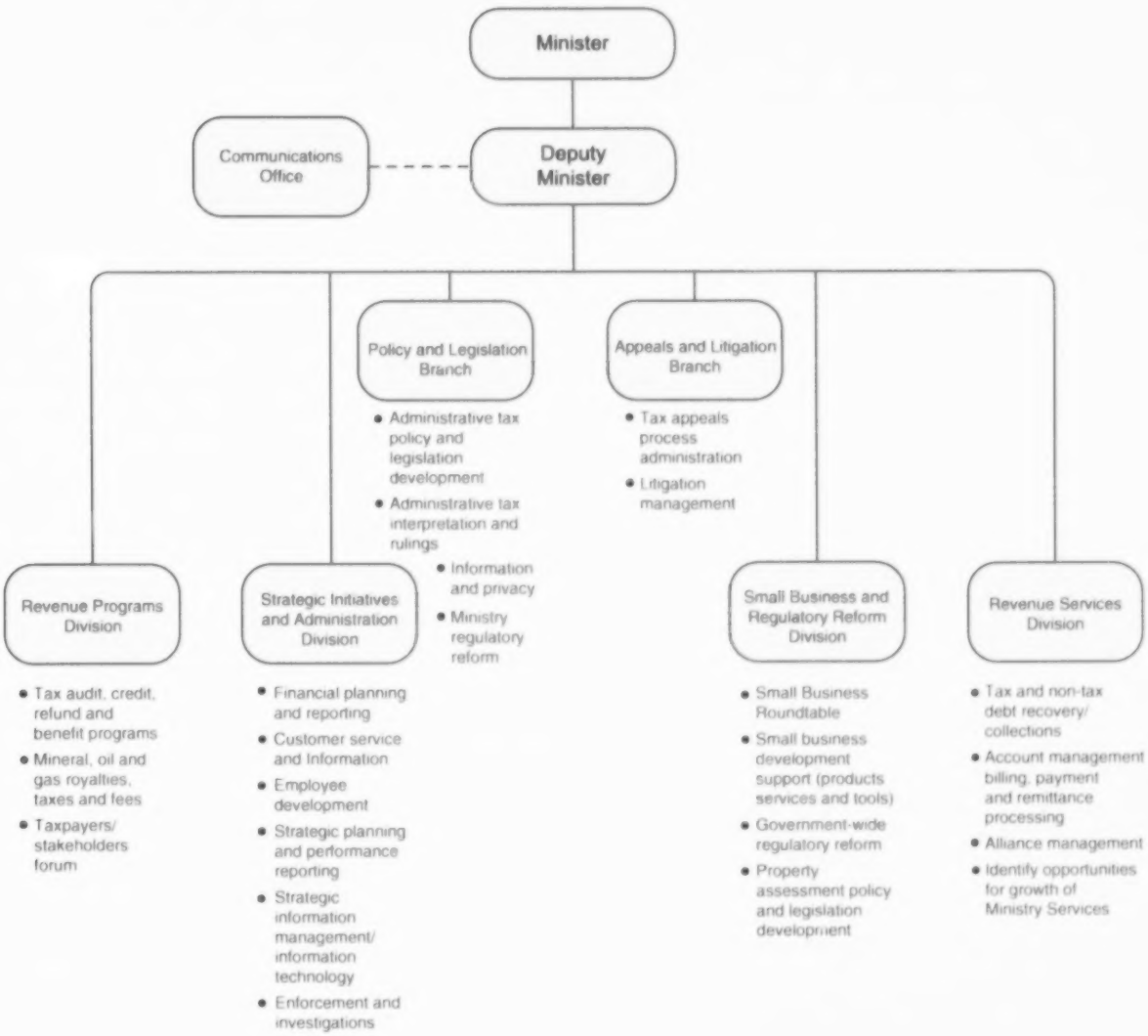
Appendix C: British Columbia/Canada Revenue Agency Work Plan Summary

The Ministry of Small Business and Revenue represents British Columbia in its relationship with the Canada Revenue Agency (CRA) with respect to the taxation statutes CRA administers on behalf of the province. Working with the ministry, CRA identifies and collects personal and corporate income taxes that help support the provision of vital provincial programs such as health care, education and transportation.

The ministry is currently working with CRA to identify opportunities to further develop and strengthen its ongoing partnership and collaborative initiatives with respect to tax administration to ensure that all revenue due to the province is identified and received by the province. This work is supported by a detailed *British Columbia Work Plan* developed jointly by the ministry and CRA. The work plan identifies both ongoing and one-time initiatives, accountabilities and, where appropriate, timelines and performance measures. A high level summary of key work plan objectives includes:

- A variety of initiatives to ensure the province receives an accurate allocation of the identified tax liability.
- The development of a comprehensive Service Management Framework and associated Service Level Agreements. This work will more accurately reflect British Columbia's ongoing relationship with CRA, support the effective delivery of British Columbia's income taxation programs and will include performance measures to determine CRA's accountability for delivery of these programs.
- Continued collaboration between the ministry and CRA to identify and implement solutions to various administrative, reporting, data management and information sharing issues to support enhanced administration of British Columbia's taxation programs.
- Completion of a Framework for a Collaborative Relationship Agreement outlining the guiding principles governing the CRA's administration of the province's income taxation programs.
- Establishing a process to ensure provincial tax administration priorities and issues are included in the strategic planning process.
- Continued collaborative efforts to address non-compliance with tax obligations to promote fairness and equity by leveling the playing field for the individuals and businesses that are meeting their financial obligations voluntarily.
- Improving customer service by providing simplified, streamlined audit processes through increased concurrent federal and provincial audit activities.

Appendix D: Ministry Organizational Structure and Key Responsibilities


Minister
Communications Office
Deputy Minister
Policy and Legislation Branch
Appeals and Litigation Branch
• Administrative tax policy and legislation development
• Administrative tax interpretation and rulings
• Information and privacy
• Ministry regulatory reform
• Tax appeals process administration
• Litigation management
Revenue Programs Division
Strategic Initiatives and Administration Division
Small Business and Regulatory Reform Division
Revenue Services Division
• Tax audit, credit, refund and benefit programs
• Mineral, oil and gas royalties, taxes and fees
• Taxpayers/ stakeholders forum
• Financial planning and reporting
• Customer service and Information
• Employee development
• Strategic planning and performance reporting
• Strategic information management/ information technology
• Enforcement and investigations
• Small Business Roundtable
• Small business development support (products services and tools)
• Government-wide regulatory reform
• Property assessment policy and legislation development
• Tax and non-tax debt recovery/ collections
• Account management billing, payment and remittance processing
• Alliance management
• Identify opportunities for growth of Ministry Services

Appendix E: Taxpayer Fairness and Service Code — Service Standards

Twelve service standards have been identified to monitor the ministry's progress in meeting the commitments set out in the *Taxpayer Fairness and Service Code*. This first set of standards focuses on customer transactions, letting customers know what to expect from the ministry when interacting with staff. The established standards focus on the timeliness and accessibility of service. Over time, the ministry will add to and improve its service standards based on consultation with the small business community and feedback from taxpayers.

Prior to determining the ministry's service standards, research was conducted to review similar work in local and out-of-country jurisdictions. The ministry did not adopt specific service standards from other jurisdictions due to differences in business processes, technology and level of resources applied, but made efforts to include common service aspects. For example, standards were selected for inquiries, registrations, refunds, correspondence, audits and appeals. Based on this research, service standards were developed in partnership with several small business organizations to reflect the standards the small business community felt were most important to them.

The following table lists the service standards and identifies the targets established for each service standard. The 2006/07 targets reflect baseline data available for nine of the twelve service standards, with future years' targets reflecting the ministry's commitment to maintaining high levels of service and continuous improvement. Baselines for the remaining three service standards will be established in 2006/07.

The ministry will monitor performance using existing ministry business information systems. A service standard will be considered to 'be met' if, over the twelve months of the fiscal year, the performance meets or exceeds the established target.

Service Standards[1]	2006/07 Target	2007/08 Target	2008/09 Target
Respond to general email inquiries regarding sales, hotel, fuel and tobacco tax sent to CTBTaxQuestions@gov.bc.ca within 2 business days of receiving all of the necessary information.	Establish baseline in 2006/07	TBD	TBD
Respond to complex email inquiries and written rulings on sales, hotel, fuel or tobacco tax issues within 20 business days of receiving all of the necessary information.	77%	80%	82%
Register sales and hotel tax accounts within 2 business days of receiving all of the necessary information.	90%	90%[2]	90%[2]

[1] The statement in the service standards dealing with Service BC-Government Agents was provided to inform customers that information about ministry programs is available from Service BC. This was not included in the above list as the ministry is not accountable for service provided by Service BC, but the ministry will ensure they have the information required to fulfill this commitment.

[2] A significant increase in account registrations and clearances are anticipated due to the upcoming 2010 Olympics in Vancouver.

Service Standards[1]	2006/07 Target	2007/08 Target	2008/09 Target
Respond to requests to confirm if any sales or hotel taxes are owed by the business to be bought within 5 business days of receiving all of the necessary information.	85%	85%[2]	85%[2]
Process sales, hotel, fuel or tobacco tax refunds within 30 calendar days of receiving all of the necessary information.	85%	TBD[3]	TBD[3]
Respond to correspondence sent to the Minister, Deputy Minister and Assistant Deputy Minister within 14 business days of receipt.	Establish baseline in 2006/07	TBD	TBD
Receive email anytime and be accessible by telephone from 8:30 am to 4:30 pm., Monday through Friday (except holidays).	100%	100%	100%
Provide walk-in service at the ministry's public offices in Victoria and Vancouver from 8:30 am to 4:30 pm., Monday through Friday (except holidays).	100%	100%	100%
Have helpful information about the ministry's programs available on the website 24 hours a day, every day.	99.7%[4]	99.7%[4]	99.7%[4]
Review the audit process and *Taxpayer Fairness and Service Code* rights before starting an audit at the place of business or representative's office.	100%	100%	100%
Deputy Minister information reviews — Provide written decision within 30 business days of receiving all of the necessary information and where required, the opinion of an objective third party.	Establish baseline In 2006/07	TBD	TBD
Provide a written decision on issues appealed to the minister within the average annual response time.	5 months	4.5 months	4.5 months

[1] The statement in the service standards dealing with Service BC-Government Agents was provided to inform customers that information about ministry programs is available from Service BC. This was not included in the above list as the ministry is not accountable for service provided by Service BC, but the ministry will ensure they have the information required to fulfill this commitment.

[2] A significant increase in account registrations and clearances are anticipated due to the upcoming 2010 Olympics in Vancouver.

[3] The Consumer Taxation Programs Branch (a key contributor to the standard) is currently streamlining its refund process to improve response times. It is anticipated that future targets will be set higher.

[4] Based on a Common Information Technology Services standard of 24/7 service, which excludes scheduled downtime for system maintenance on Sundays between 6:00 a.m. and 9:00 a.m.

Appendix F: Changes to Goals, Objectives, Performance Measures and Targets

Since the publication of the 2005/06 – 2007/08 Service Plan Update, the ministry has undertaken a review of its goals, objectives and performance measures. The ministry has made changes that better focus the plan on:

- the ministry's service to the public;
- the key outcomes expected from ministry activities; and
- the few critical aspects of the ministry's performance of interest to the public, stakeholders and Members of the Legislative Assembly.

These changes are intended to improve service planning and performance reporting, and support increased accountability.

In summary, the ministry has moved from six goals to four. The following table provides the details of the changes made to goal statements and the resulting changes to the objectives aligned with these goals. There has been no significant change in strategic direction.

Former Goals, Objectives, Strategies and Performance Measures	Status	New Goals, Objectives, Strategies and Performance Measures	Reason for Change
Goal: Small business development.	Unchanged		
Objective: Facilitate economic opportunities for small business.	Unchanged		
Goal: A regulatory climate that supports economic and business competitiveness.	Reworded	Goal: A streamlined and simplified regulatory environment.	More clearly identifies ministry accountability in the area of regulatory reform.
Objective: Improve regulatory quality.	Unchanged		
Objective: Minimize the regulatory burden on British Columbians.	Removed		Now captured as a strategy
Goal: Maximize voluntary compliance. Goal: Collection of all outstanding amounts owed to British Columbians.		Goal: Amounts owed to government are paid.	Former goals were consolidated and reworded. The new goal better reflects the outcome expected from the ministry's tax administration and revenue management activities.
Objective: Individuals and businesses understand their entitlements and obligations, and pay the correct amount on time.	Unchanged		

Former Goals, Objectives, Strategies and Performance Measures	Status	New Goals, Objectives, Strategies and Performance Measures	Reason for Change
Objective: British Columbians receive the revenue they are due. Objective: British Columbians receive the debt recoveries they are due.	Reworded	Objective: The Province receives the outstanding amounts due.	Former objectives were consolidated and reworded. The new objective more concisely captures the outcome expected from the ministry's audit, compliance and debt collection activities.
Objective: Maximize use of new electronic technologies to facilitate ease of transactions.	Maintained as a Strategy		Now captured as a strategy.
Goal: Continuous performance improvement and accountability.	Reworded	Goal: Service that meets the needs of customers, stakeholders and partners.	The new goal clarifies the ministry's commitment to service excellence. The continuous improvement aspect of the former goal is captured in strategies.
Goal: Fair, efficient and equitable administration that meets customers' needs.	Maintained as an Objective	Objective: Fair and efficient administration, and quality service.	New objective reflects the ministry's commitment to service excellence.
Objective: Improve the tax and property assessment appeals process for administrative fairness and due process. Objective: Continuously improve, streamline and simplify work processes.	Maintained as strategies		Now captured as strategies and, where appropriate, in performance measures.

A summary of changes to the ministry's performance measures is provided below. Measures were removed from the Service Plan where a better performance measure has been identified and where the measure is focused on internal administrative matters that are primarily of ministry interest. Those measures removed from the Service Plan that continue to be of importance to the ministry will be monitored internally as part of a suite of measures the ministry uses to support decision-making. However, all measures included in the ministry's 2005/06 – 2007/08 Service Plan Update will be reported in the ministry's 2005/06 Service Plan Report.

Former Performance Measures (2005/06 – 07/08 Service Plan Update)	Status	New Performance Measures	Reason for Change
Established a small business roundtable.	Reworded	Implement a small business strategy	The new measure more accurately tracks performance towards the objective and measures the outcome expected from a key initiative underway in the ministry.
Regulatory quality — Percentage of new legislation and regulations meeting regulatory reform criteria.	Removed		This measure will be reported internally.
Government-wide regulatory requirements.	Unchanged		
Requirements to access government programs and services, and comply with regulations.	New		This new performance measure will track government-wide efforts to streamline and simplify access to government programs and services, and reduce the steps required to comply with regulations. The measure will be developed and a baseline established in 2006/07. Performance reporting will begin in 2007/08.
Percentage of revenue administered without intervention.	Replace	Percentage of identified revenue collected.	Replaced with a measure that more accurately reports on the ministry's success in collecting amounts owed to government.
Percentage of revenue received through electronic payments.	Removed		This measure will be reported internally.
Percentage of on-time tax payments.	Unchanged		
Incremental revenue.	Reworded	Percentage of incremental revenue target achieved.	The measure presents both the percentage of the revenue target to be achieved and the dollar value as outlined under the *Balanced Budget Ministerial Accountability Act*.
Number of audits and reviews performed.	Unchanged		

Former Performance Measures (2005/06–07/08 Service Plan Update)	Status	New Performance Measures	Reason for Change
Average tax assessment per audit position.	Unchanged		
Debt collections. Percentage of total government accounts receivable more than 90 days overdue.	Replaced with new measure	Percentage of overdue accounts collected.	The new measure demonstrates the ministry's success in managing the accounts receivable portfolio. The ministry will establish a baseline and targets in 2006/07 and begin reporting on performance in 2007/08.
Elapsed time from receipt of tax appeal to final decision.	Unchanged		
Receipt to deposit turnaround time.	Removed		This measure will be reported internally.
Cost per transaction.	Removed		The ministry has transitioned payment/transaction processing and non-tax debt collection services to a private sector service provider. These are two of the services provided to the ministry by the service provider using new business processes and technologies. The terms of the contract provide payment on a consolidated, transformed suite of services, not on a service by service basis.
Average recovery per tax collection position.	Removed		
Cost to collect $1 of debt.	Removed		
Success in meeting service standards.	New		This new measure will report on the ministry's performance in meeting the service standards detailed in the *Taxpayer Fairness and Service Code*.